

# Exhibit 102

## Declaration of Janet Oakes

1 UNITED STATES DISTRICT COURT

2 DISTRICT COURT OF MINNESOTA

3 \_\_\_\_\_  
4 DARRELL KLUGE )

5 Plaintiff, )

CIVIL NO. 09-1763(DWF/JJG)

6 v. )

7 INTERNAL REVENUE SERVICE, )

DECLARATION OF JANET OAKES

8 Defendant. )

IN DEFENDANT'S MOTION FOR

9 ) SUMMARY JUDGMENT

10 \_\_\_\_\_ )

11 I, JANET OAKES, pursuant to the provisions of 28 U.S.C. § 1746, declare and  
12 say:

13 1. I am a Special Agent and Functional Disclosure Coordinator in the St.  
14 Paul, Minnesota Field Office of Criminal Investigation (CI) for the Internal Revenue  
15 Service (the "Service"). I have been employed with the Service since 1987, and have  
16 been with CI also since 1987. In my dual role as Special Agent and Functional  
17 Disclosure Coordinator, I respond to requests under the Freedom of Information Act  
18 (FOIA) for information that is in CI's possession. My duties have included responding  
19 to requests under the FOIA since approximately 2000. These duties require knowledge  
20 of the types of documents created and maintained by CI, how to search for such  
21 documents, knowledge of procedures and requirements for making FOIA requests, and  
22 an understanding of the provisions of the FOIA, which exempts certain documents from  
23 disclosure in response to a request.

1           2.     I am familiar with the FOIA request and the documents at issue in this  
2 lawsuit.

3           3.     On May 29, 2009, I was contacted by Disclosure Specialist Vivian King  
4 regarding a FOIA request from plaintiff, Darrell Kluge. Ms. King informed me that her  
5 search for documents responsive to the FOIA request indicated that certain of plaintiff's  
6 tax years were under criminal investigation. At that time, I confirmed to Ms. King that CI  
7 is investigating plaintiff's 2004-2006 tax years and informed her that I would contact the  
8 Special Agent handling plaintiff's case to locate documents responsive to the request.

9           4.     On June 01, 2009, I received a faxed copy of plaintiff's FOIA request.

10          5.     On June 10, 2009, I met with the Special Agent handling plaintiff's case to  
11 discuss responding to plaintiff's request for information pertaining to the investigation of  
12 his 2004-2006 tax years. Together we reviewed plaintiff's FOIA request. Because the  
13 request sought access to information and records in the Service's investigative files  
14 pertaining to the 2004-2006 tax years, we determined that CI was in possession of  
15 responsive documents. We searched through the investigative case file on a page-by-  
16 page basis to determine what, if any, pages were responsive to plaintiff's request. After  
17 identifying and gathering the responsive documents, we reviewed them to determine if  
18 the Service should withhold any pages or portions of pages pursuant to the FOIA  
19 exemptions.

20          6.     On June 24, 2009, I met with Disclosure Specialist Vivian King and  
21 delivered to her the documents identified by myself and the Special Agent handling  
22 plaintiff's investigation as responsive to plaintiff's request, and indicated to Ms. King that  
23 certain documents should be withheld, in full and in part, from release under the FOIA.

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I declare under penalty of perjury that the foregoing is true and correct.

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Executed on May 3, 2010.

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Janet Oakes  
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Function Disclosure Coordinator  
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